

Generally, the appropriate function for staff development follows the function of the employee being trained. Both Function 2140, In-house Instructional Staff Development, and Function 7410, Staff Development, are optional codes designed to capture the costs of a staff development department or of persons hired to develop staff development programs for LEA personnel.

Example 1: Cost of Staff to Coordinate Staff Development Programs

If a school district hires staff to develop and deliver instructional staff development programs, that cost should be charged to Function 2100, Supervision of Instruction; or optionally Function 2140, In-house Instructional Staff Development. The 2000 functions cover “support to facilitate and enhance instruction” services designed to support the instructional staff.

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	0000	0	0000	2140	1300	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 2140 is In-house Instructional Staff Development.
- Object 1300 is Certificated Supervisors’ and Administrators’ Salaries.
- School is not required.

Function 7410, Staff Development, is a subset of Function 7400, Personnel/Human Resources Services. This function accounts for staff members in the personnel department who are responsible for coordinating or developing district-wide classes for classified personnel. For example, if the personnel department is responsible for conducting district-wide classes on employee safety, the cost may be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	0000	0	0000	7410	2400	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 7410 is Staff Development.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

Example 2: Cost of Sending Employees to Staff Development Classes

Generally, the cost of a staff development class designed to improve an employee’s job performance follows the function of the employee. Thus, the cost of improving a teacher’s knowledge of classroom computer use should be coded to the teacher’s instructional function. The cost of instructing a maintenance employee on hazardous materials should be coded to the maintenance and operations function. If the school nurses are sent to a seminar on current health issues, the cost should be coded to the health services function. If a speaker is engaged to give instructional training to the district’s instructional teachers and teacher’s aides, the function should be coded as follows:

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<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	0000	0	1110	1000	5800	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources, which might be the Staff Development Day Buy-out funding.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, Grades K–12.
- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenses.
- School is not required.

Function 1000, Instruction, is for “activities dealing directly with the interaction between teachers and students.” The direct cost of improving a teacher’s ability to teach is an instructional cost.

Example 3: Payment of Tuition for Employees

An LEA might obtain funding to assist paraprofessionals with the costs of obtaining the college education necessary for a teaching credential. These costs are incurred to develop the capability of the employee and to increase the level of competency of the teaching staff. Just as a teacher may be paid for taking classes to obtain a master’s degree (a cost charged to Function 1000, Instruction), these costs enable a classroom teaching assistant to obtain a credential, a cost that may be charged to Function 1000, Instruction.

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6263	0	1110	1000	5800	000

- Fund 01 is the General Fund.
- Resource 6263 is Paraprofessional Teacher Training, a grant issued by the Commission on Teacher Credentialing.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, Grades K–12.
- Function 1000 is Instruction.
- Object 5800 is Professional/Consulting Services and Operating Expenses.
- School is not required.